

CHAPTER 10. BILLINGS FROM OTHER GOVERNMENT AGENCIES

1. GENERAL. Under the provisions of Section 601 of the Economy Act (31 USC 1535), or similar provisions of law, Federal agencies are authorized to provide other Government agencies goods and services on a reimbursable basis. Billing is accomplished utilizing the Simplified Intragovernmental Billing and Collection (SIBAC) System, which allows the SIBAC billing agency to charge the agency location code of the ordering agency or to use traditional methods utilizing SF 1080, SF 1081, GSA Form 789, etc. for non-SIBAC billing agencies. Since only Government agencies are involved, some of the voucher examination procedures covered are not wholly applicable with respect to SIBAC billings, non-SIBAC billings from GSA, and certain DOD billings. These payments are accomplished for exact amounts billed since appropriate subsequent adjustments can be made for discrepancies involving erroneous billings.
2. SIMPLIFIED INTRAGOVERNMENTAL BILLING AND COLLECTION (SIBAC) SYSTEM.
 - a. General. This system provides for the simultaneous billing and collection of intragovernmental transactions between two Government agencies as prescribed by Treasury Fiscal Requirements Manual (TFRM), Part 6, Chapter 5000 (1 TFRM 6-5000).
 - (1) Two essential elements of the system are (a) it provides for immediate payment to the billing agency, and (b) it incorporates a method for customer agencies to charge back erroneous charges. Treasury processes the charge and credit amounts by the Agency Location Code (ALC) applicable to the customer and SIBAC agency.
 - (2) Currently the system is applicable only when both the billing and customer agencies report their monthly cash transactions on SF 224, Statement of Transactions. TFS Form 7306, Paid Billing Statement for SIBAC Transaction, is used as the paid billing document under the SIBAC system and will be accounted for by the customer agency as an accomplished paid document and reported on its current SF 224 (similar to the charge side of an SF 1081).
 - (3) SIBAC billing agencies will attach supporting documentation to the TFS Form 7306 only when the transaction cannot be adequately described on this form.

- (4) Verification procedures, including administrative approvals where necessary, shall be established by DOT ordering SIBAC elements to insure that goods and services specified on the SIBAC billings are received in the proper quantity and for the proper amounts, and to insure that chargebacks are properly effected.
 - (5) Specific requirements and procedures of the SIBAC system including procedures to be followed in effecting chargebacks for erroneous charges are outlined in 1 TFRM 6-5000.
- b. Authorized Billing Agencies. Authorized SIBAC billing agencies and types of goods and services involved include the following:
- (1) Office of Personnel Management. Monthly billings for training and investigative charges.
 - (2) U.S. Post Service. Monthly billings in advance for penalty mail usage charges.
 - (3) Government Printing Office. Monthly billings for printing and binding services.
 - (4) General Services Administration.
 - (a) Quarterly billing in advance for Standard Level User Charges (SLUC) for space assignments.
 - (b) Monthly billings for reimbursable work authorizations for building alterations.
 - (c) Monthly billings for motor pool services under the Motor Pool Accounting and Reporting System.
 - (d) Monthly billings for supply services under the Federal Standard Requisitioning and Issue Procedures (FEDSTRIP) System.
 - (e) Monthly billings under the Advanced Records System (ARS) of the Automated Data and Telecommunication Services.
 - (f) Monthly billings for telephone services under the Telephone Inventory Accounting Systems (TIAS).

Note - The billing locations and D.O. symbols for the above SIBAC billing agencies can be found in Appendix No.1, 1 TFRM 6-5000.

3. BILLINGS FROM NON-SIBAC BILLING AGENCIES.

- a. General. Billings from Government agencies not processed under the SIBAC system shall be paid upon completion of services or delivery of goods, with the exception of those cases where an advance of funds is authorized, or where payment is authorized on the basis of constructive receipt such as GSA billings, MILSTRIP billings, or as provided for in negotiated agreements. Billing and payment are generally accomplished on SF 1080, SF 1081, or GSA Form 789. Billing agencies will provide listings which can be matched to ordering documents, or a copy of the requisitioning document or other similar support documentation. Except for advance payments or payments made on the basis of constructive receipt, payment should be for the amount of goods or services actually received. For advance payments and payments made on the basis of constructive receipt, follow-up procedures shall insure that goods and services paid for are received in the proper quantity and for the proper amounts and, where appropriate, adjustments are made to subsequent billings. For GSA billings, no adjustment of billings shall be made unless the amount of the adjustment is greater than \$25 on any one line item on an invoice.
- b. Billings from the Department of Defense. Billings from DOD agencies will be made on SF 1080. The handling of more common billings from Department of Defense agencies follows:
- (1) MILSTRIP Supply Transactions. Procurement of items stocked by the Defense Supply Agency will be billed through a system similar to FEDSTRIP transactions. Payment will be made on the basis of constructive receipt. A follow-up will be made to verify that actual delivery is received.
 - (2) Procurement of Military Aviation POL Products.
 - (a) Procurement of aviation petroleum, oils, and lubricants (POL) from military sources for DOT aircraft will be billed at prevailing DOD stock fund rates. Billings for POL products will be attached to the sales slips or other delivery form.

- (b) Avfuels Identaplates, AF Form 1239, will be used to obtain aviation fuel supplies at Air Force bases and from Defense Supply Agency (DSA) into-plane contractors for agency-owned, exclusive-use lease, and dry-leased open market rental aircraft. In addition to the data imprinted on the sales slip by the Identaplate, the sales slip must be signed by a DOT flight crew member or maintenance personnel to confirm receipt of the type and quantity of supplies, and the aircraft registration number must be hand printed in the space provided on the sales slip.
 - (3) Pay and Allowances of Military Personnel Assigned to DOT. Periodically, the DOD will submit billings to the accounting office of the DOT organization to which military personnel are assigned for duty. Verify the information on the bill to evidence that individuals are actually on duty and that the amount was computed at the standard rate for the military rank of the assigned individual.
 - (4) Military Standard Contract Administration Procedures (MILSCAP). The Department of Defense will provide MILSCAP Contract Payment Notice (CPN) as the supporting documentation to support payment on SF 1080 reimbursement voucher. The voucher examiner will accept the CPN document as support for MILSCAP billings in lieu of the original paid voucher or subvoucher which will be retained by DOD for on-site audit by the General Accounting Office.
- c. GSA Self-Service Store Billings.
- (1) General. The Federal Supply Service of the General Services Administration operates self-service retail stores which sell administrative supplies. Billings for charge sales are rendered monthly supported by sales slips issued in the previous month.
 - (2) Payment of GSA Self-Service Store Billings. Charge sales are billed on GSA Form 789, Statement, Voucher and Schedule of Withdrawals and Credits, and are supported by copies of sales slips showing the name, address, and other pertinent information of the customer. Verify that the total of all sales slips agree with the amount billed. It is not necessary to match individual sales slips attached to the billing.

- d. Billings from U.S. Customs Service. When services of Custom inspectors are required on an overtime basis for clearing a DOT aircraft, the billing from Customs will be supported by Customs Form 2853, Request for Overtime Services of Customs Officers and Employees. Form 2853 should be signed by the person in charge of the aircraft and will support the SF 1081.